	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
सत्यमेव जयते	साधिकार प्रकाशित	Published by Authority
	चैत्र 11, शुक्रवार, शाके 1944-अप्रेल 01, 2022 *Chaitra 11, Friday , Saka 1944- April 01, 2022*	

भाग 4 (ग)

उप-खण्ड (I)

राज्य सरकार तथा अन्य राज्य-प्राधिकारियों द्वारा जारी किये गये (सामान्य आदेशों, उप-विधियों आदि को सम्मिलित करते हुए) सामान्य कानूनी नियम।

FINANCE (EXCISE) DEPARTMENT

NOTIFICATION

Jaipur, April 01, 2022

G.S.R. 2 .-In exercise of the powers conferred by section 41 of the Rajasthan Excise Act, 1950 (Act No. II of 1950), the State Government hereby makes the following rules further to amend the Rajasthan Excise Rules, 1956 and orders with reference to the proviso to sub-section (3) of the said section that the previous publication of these amendment rules is dispensed with as the State Government considers that they should be brought into force at once, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Excise (Amendment) Rules, 2022.

(2) They shall come into force at once.

2. Amendment of rule 2.-In rule 2 of the Rajasthan Excise Rules, 1956, hereinafter referred to as the said rules,-

(i) after the existing clause (a-2) and before the existing clause (b), the following new clause (a-3) shall be inserted, namely:-

"**(a-3) "Bottled in India (BII)"** means Liquor distilled and blended in foreign countries and imported in India in concentrated form in High Bucket Spirits (HBS) or Concentrated Bucket Spirits (CBS) and after reduction process bottled in India.", and

(ii) after the existing clause (e-2) and before the existing clause (f), the following new clause (e-3) shall be inserted, namely:-

"(e-3)"premium category" means premium category of liquor, wine and beer as may be determined by the Rajasthan State Beverage Corporation Limited (RSBCL), from time to time."

3.Amendment of rule 48.- In rule 48 of the said rules,-

(i) in clause (g), the existing expression "and", appearing at the end, shall be deleted;

(ii) in clause (h), for the existing punctuation mark ".", the punctuation mark ";" shall be substituted; and

(iii) after the clause (h), so amended and before the existing explanation, the following new clauses shall be inserted, namely:-

"(i) Model Shop Retail off Licences,
(j) Airport Shop Retail off Licences,
(k) RTDC shop Retail off Licences, and
(l) Paramilitary forces Retail off Licences."

4. **Amendment of rule 49.-** After the existing sub-rule (3) of rule 49 of the said rules, the following new sub-rules (4), (5) and (6) shall be added, namely:-

"(4) Model Shop Retail off Licence for selling of Premium Liquor, Heritage Liquor, Premium Wine, Premium Beer and Accessories. The Model Shop Retail off Licence shall only be granted to Rajasthan State Beverages Corporation Ltd. and the Rajasthan State Beverages Corporation Ltd. may run these shops through its private partner selected by it through auction.
(5) Airport Shop Retail off Licence for selling of Premium Liquor, Heritage Liquor, Premium Wine, Premium Beer and Accessories on the Airport Premises.
(6) RTDC Shop Retail off Licence for selling of country liquor, foreign liquor and beer in available premises of the RTDC."

5. Insertion of new rule 53-A.-After the existing rule 53 and before the existing rule 54 of the said rules, the following new rule 53-A shall be inserted, namely :-

"53-A. Paramilitary forces licences- Paramilitary forces licences shall be issued to Border Security Force and Indo-Tibetan Border Police (ITBP) units or regiments stationed in Rajasthan for retail off sale for consumption by bonafide members of the paramilitary forces and the licensee shall not sell foreign liquor to any other person or for any other purpose."

6. Amendment of rule 68.-In table appearing below rule 68 of the said rules,-

(i) in the existing "Note" appearing below serial number (6-C), at the end, the expression "This Note shall be applicable for year 2021-22 only." shall be added; and

(ii) the existing serial number (6-E) and (6-F) and entries thereto shall be substituted by the following, namely:-

"(6-E) Permission to subletting plant -

(a)	Distillery/brewery-	Equal to 25% (twenty five percent of annual licence fee) per subletting agreement
(b)	Bottling Plant	Equal to 25% (twenty five percent of annual licence fee) per subletting agreement

(6-F) Permission for manufacturing under franchise agreement fees -

(a)	Distillery/brewery	Equal to 25% (twenty five percent of annual licence fee) per franchise

		agreement.
(b)	Bottling Plant	Equal to 25% (twenty five percent of annual licence fee) per franchise agreement."

7. Amendment of rule 69.–In rule 69 of the said rules,-

(i) in sub-rule (1), under the head Wholesale licence, the existing clause (A) and entries thereto shall be substituted by the following, namely:-

Wholesale Licence:

"(A)	For a brand of imported foreign liquor having basic price including import fee and any other fee payable per carton of Quarts, Pints, Nips or other packing size as declared by supplier/manufacturers -	Licence fees
	(a) up to Rs. 3100	75% ad-valorem
	(b) above Rs. 3100 but upto Rs. 6000	70% ad-valorem
	(c) above Rs. 6000 but upto Rs. 8000	55% ad-valorem
	(d) above Rs. 8000 but upto Rs. 50000	45% ad-valorem
	(e) above Rs. 50000	40% ad-valorem;

(ii) the existing clause (a) of sub-rule (2) shall be substituted by the following, namely:-

"(a) The fee for a licence to bottle country liquor, foreign liquor and beer shall be as under :-

S. No.	Item	for Self Brand Manufacturing (Rs. per B.L.)	For Bottling under Franchise Arrangements (Rs. per B.L.)
1	Country Liquor	5.00	5.00
2	Rajasthan Made Liquor (RML)	5.00	5.00
3	IMFL	4.00	4.00
4	Beer,-		
	(a) if produces below 50% of production capacity	5.00	5.00
	(b) if produces equal and above 50% but less than 60% of production capacity	4.00	4.00
	(c) if produces equal and above 60% of production capacity	3.00	3.00

Provided that following discount shall be allowed as under on production of beer against installed capacity and beer supplied to Rajasthan State Beverages Corporation Ltd. for sale in Rajasthan, namely:-

Production against installed capacity	**Discount in bottling fee per Bulk litre**
(a) up to 70%	NIL
(b) above 70% but up to 80%	Rs. 1.00/-
(c) above 80%	Rs. 2.00/- :

(iii) in sub-rule (3),-

(a) for the existing expression "or three years, as the case may be", the expression "or three years, five years or ten years, as the case may be" shall be substituted; and

(b) below the existing table, the following Note shall be inserted, namely -

"Note:If the brand/label is registered for five or ten years and fee shall be paid at a time, calculated on the basis of yearly fee mentioned in column 3 or 4, as the case may be, 20% or 40% of fee payable respectively shall be exempted.";

(iv) after the existing sub-rule (3-A) and before the existing sub-rule (4), the following new sub-rule (3-B) and (3-BB) shall be inserted, namely:-

"(3-B)Label registration fees shall not be payable again during the period, if approved label is changed due to compliance of statutory provisions.

(3-BB)In case of supply from more than one production unit of the same brand the Brand Registration Fees would be payable only once but the Label Registration Fees shall have to be paid separately.";

(v) in sub-rule (5), for the existing expression "Border Security Force personnel" the expression "Border Security Force Personnel/Indo-Tibetan Border Police (ITBP) Personnel" shall be substituted;

(vi) the existing sub-rule (6-A) shall be substituted by the following, namely:-

"(6-A) The Basic Licence Fee for sale of Country Liquor and Rajasthan Made Liquor (RML) by retail licensees shall be as follows:-

S. No.	**Item**	**Basic Licence Fee per Bulk Litre (in Rs.)**
1	Country Liquor	46.00
2	Rajasthan Made Liquor (RML)	80.00

Provided that if any licensee fails to sale quantity of guaranteed amount of Country Liquor and Rajasthan Made Liquor (RML) such licensee shall have to pay basic license fee payable on quantity of guaranteed amount of Country Liquor and Rajasthan Made Liquor (RML)."

(vii) after sub-rule (6-A), so substituted, the following new sub-rule (7), (8), (9) and (10) shall be added, namely:-

"(7) Annual licence fees for Retail off Composite shops shall be as follows:-

Category	Annual Licence Fees
Licence of Retail off composite Shops	5% of Annual Guarantee Amount

(8) Annual licence fees of Retail off Model Shop shall be as follows:-

S.No.	Place	Annual Licence Fee (in Lac)
1	Jaipur City	26.00
2	Jodhpur & Udaipur City	20.00
3	Other City	15.00

Note: 50% of the amount received in excess of the annual licence fee specified above by the Rajasthan State Beverages Corporation Ltd. in auction shall be treated as part of the annual licence fees and same shall be deposited by the Rajasthan State Beverages Corporation Ltd. in excise head.

(9) Annual licence fees of Retail off Airport Shop shall be as follows:-

S. No.	Airport Place	Annual Licence Fee (in Lac)
1	Jaipur	20.00
2	Other Cities	10.00

(10) Annual licence fees for Retail off Composite RTDC shops shall be as follows:-

Category	Annual Licence Fees
Licence of Retail off RTDC Shops	5% of the sum of Excise Duty and additional Excise duty of the liquor and beer lifted by the RTDC shop.

[No.F.4(1)FD/EX/2022 Part-1]
By Order of the Governor,

05/2022-23

Jaswant Singh,
Joint Secretary to the Government.

Government Central Press, Jaipur.